

Exhibit B

Declaration of Rachel Kennerly

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: ALEXANDER E. JONES Debtor.	§ § § § § §	Chapter 11 Case No. 22-33553
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**DECLARATION OF RACHEL KENNERLY IN SUPPORT OF
APPLICATION OF DEBTOR IN POSSESSION FOR AN ORDER
AUTHORIZING THE EMPLOYMENT OF RACHEL KENNERLY, LLC
AS TAX ACCOUNTANT FOR DEBTOR**

RACHEL KENNERLY, pursuant to 28 U.S.C. § 1746, states under penalty of perjury:

1. I am over the age of eighteen (18) years and am competent to testify to the matters set forth herein.

2. I am a Certified Public Accountant practicing in the State of Texas. I make this Declaration in support of the *Application of Debtor in Possession for an Order Authorizing the Employment of Rachel Kennerly, LLC as Tax Accountant for Debtor* (the “Application”) and for the purpose of fulfilling the requirements of 11 U.S.C. § 327(a) and Federal Rule of Bankruptcy Procedure 2014(a).

3. Debtor seeks to employ and retain Rachel Kennerly, LLC (“Kennerly”) as his Accountant for the purpose of preparation of his individual tax returns, and for related tax guidance and advice. Pursuant to section 327(a) of the Bankruptcy Code, Debtor requests that the Court approve the employment of Kennerly as his Accountant as described below.

4. Kennerly, located at 3035 Ted Trout Dr, Lufkin, TX 75904, with a telephone number of (903) 631-0317, is a firm located in Lufkin, Texas that provides, among other services, accounting and related services to individuals, as well as businesses and organizations. I am the

principal of Kennerly.

5. I started in public accounting in January of 2005 as a staff accountant. I have been a Certified Public Accountant since 2011. In total, I have 18 years of experience in the accounting industry. Kennerly hires an independent contractor on an occasional basis to assist on projects as needed.

6. I believe that Kennerly is well-qualified and able to provide accounting services necessary to the continuation of Debtor's bankruptcy case. The accounting services to be performed by Kennerly are necessary services during the bankruptcy and Debtor's reorganization efforts. Accordingly, Kennerly's employment will enable Debtor to faithfully execute his duties as a debtor and debtor-in-possession.

7. Except as provided for herein, I have informed Debtor that Kennerly will not represent any person in connection with any matter adverse to Debtor or Debtor's estate.

8. Kennerly will charge for time at its normal billing rates for accountants and any independent contractors and will request reimbursement of its out-of-pocket expenses. For the preparation of individual tax returns, Kennerly charges rates of \$300.00 per hour. All fees and expenses will be subject to Bankruptcy Court approval. Kennerly received a pre-petition \$1,250.00 retainer from Debtor in October of 2022. Kennerly has rendered pre-petition general accounting services to the Debtor for which it was paid in the ordinary course of business pre-petition.

9. The fees charged by Kennerly are reasonable in light of industry practice, market rates charged for comparable services both in and out of the Chapter 11 context, and Kennerly's substantial experience with accounting services.

10. Kennerly has attempted to determine its past and present connections, with the Debtor, its creditors, partners or any parties-in-interest appearing in this case, its respective attorneys, accountants, the United States Trustee, or any person employed in the office of the United States Trustee. Kennerly has performed tax accounting services on behalf of Debtor and Free Speech Systems, LLC (“FSS”) prior to December 2, 2022 and intends to continue serving as a tax accountant for both Debtor and FSS. Based upon that investigation and to the best of my present knowledge, other than serving as a tax accountant for both Debtor and FSS, I am not aware of any connections Kennerly has with the Debtor, the Debtor’s creditors or any other party in interest, their respective attorneys and accountants, the United States Trustee or any employee of the office of the United States Trustee. In the event Kennerly becomes aware of any other connections, it will supplement the disclosure at the earliest opportunity.

11. To the best of my knowledge, Kennerly has not provided accounting services to any other entity having a claim or interest adverse to the Debtor in connection with this Chapter 11 case. Nor at any material time has Kennerly provided accounting services to any other entity in connection with any matter adverse to the Debtor. To the best of my knowledge, Kennerly does not have any connections with the United States Trustee or with any person employed in the Office of the United States Trustee and does not hold or represent any known or reasonably ascertainable interest adverse to the Debtor’s estate with respect to the matters upon which Kennerly is to be engaged.

12. Except with respect to those matters fully disclosed herein, neither Kennerly nor any associate or employee thereof, insofar as I have been able to ascertain, holds any interest materially adverse to the interest of the Debtor’s estate or to any class of creditors or equity security

holders, by reason of any direct or indirection relationship to, connection with, or interest in the Debtor.

13. I believe that Kennerly, and each member and associate thereof, is a “disinterested person” within the meaning of 11 U.S.C. §§ 101(14) and 327(a).

14. To the extent that Kennerly subsequently discovers any facts bearing on this Declaration or its employment by Debtor, this Declaration will be supplemented and those facts will be disclosed to the Court at its earliest opportunity.

SIGNED AND SWORN TO UNDER THE PENALTIES OF PERJURY this 30th day of December, 2022.

/s/ Rachel Kennerly (with permission)
Rachel Kennerly

Principal of Rachel Kennerly, LLC